



FORTY-THIRD JUDICIAL CIRCUIT

MUNICIPAL DIVISIONS

TWO YEARS ENDED 1998 AND 1997

**From The Office Of State Auditor  
Claire McCaskill**

Report No. 99-36  
May 17, 1999

**AUDIT REPORT**



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

The following audit report presents our findings and recommendations for the municipal divisions of the Forty-Third Judicial Circuit. During our audit, we identified accounting records, controls, and certain management practices which we believe could be improved. The municipal divisions in which specific findings and recommendations were noted are listed below:

<b>City of Cameron</b>	<i>pages 21-23</i>
<b>City of Hamilton</b>	<i>pages 23-25</i>
<b>City of Lathrop</b>	<i>pages 25-27</i>
<b>City of Polo</b>	<i>pages 27-28</i>
<b>City of Trimble</b>	<i>pages 28-32</i>

We had no findings or recommendations for the municipal divisions of the **City of Gower** and the **City of Plattsburg**.

Actions taken by the various municipal divisions of the Forty-Third Judicial Circuit on recommendations made in our prior report are noted on pages 33-38.

YELLOW SHEET

FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS

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FINANCIAL SECTION

State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS

Presiding Judge  
and  
Municipal Judges  
Forty-Third Judicial Circuit

We have audited the accompanying special-purpose financial statements of the various municipal divisions (other than the city of Trimble Municipal Division as of and for the years ended June 30, 1998 and 1997) of the Forty-Third Judicial Circuit as of and for the years ended September 30, 1998 and 1997; June 30, 1998 and 1997; December 31, 1997 and 1996; and the period January 1, 1998 to June 30, 1998, as identified by municipality and fiscal period in the table of contents. These special-purpose financial statements are the responsibility of the municipal divisions' management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

Except as discussed in paragraphs four and five, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of the municipal divisions of the Forty-Third Judicial Circuit and are not intended to be a complete presentation of the financial position and results of operations of the municipal divisions.

Internal control procedures and accounting records of the city of Hamilton Municipal Division were inadequate. Records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued were not maintained and some of the tickets selected for review could not be located. As a result, we were unable to satisfy ourselves by appropriate audit tests or other

means as to receipts and disbursements for fines and court costs beyond amounts recorded in the municipal division's records for the years ended June 30, 1998 and 1997.

Internal control procedures and accounting records of the city of Lathrop Municipal Division were inadequate. Records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued were not maintained. As a result, we were unable to satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements for fines and court costs beyond amounts recorded in the municipal division's records for the years ended June 30, 1998 and 1997.

Governmental Accounting Standards Board Technical Bulletin 99-1, *Disclosures about Year 2000 Issues--an amendment of Technical Bulletin 98-1*, requires disclosure of certain matters regarding the year 2000 issue. Such required disclosures include any significant amount of resources committed to address year 2000 issues for computer systems and other electronic equipment; a general description of the year 2000 issue, including a description of the stages of work in process or completed as of the end of the reporting period to address year 2000 issues for computer systems and other electronic equipment critical to conducting operations; and an indication that the completion of these stages is not a guarantee that systems and equipment will be year 2000-compliant. Except for disclosure provided by the city of Cameron Municipal Division, which is included in Note 5, the various municipal divisions of the Forty-Third Judicial Circuit have omitted such disclosures. We do not provide assurance that the municipal divisions are or will become year 2000-compliant, that the municipal divisions' year 2000 remediation efforts will be successful in whole or in part, or that parties with which the municipal divisions do business will become year 2000-compliant.

In our opinion, except for the effects, if any, on the financial statements of the matters discussed in the preceding three paragraphs, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of the municipal divisions (other than the city of Trimble Municipal Division as of and for the years ended June 30, 1998 and 1997) of the Forty-Third Judicial Circuit as of and for the years ended September 30, 1998 and 1997; June 30, 1998 and 1997; December 31, 1997 and 1996; and the period January 1, 1998 to June 30, 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

We also had planned to audit the accompanying special-purpose financial statement of the city of Trimble Municipal Division as of and for the years ended June 30, 1998 and 1997. This special-purpose financial statement is the responsibility of the municipal division's management.

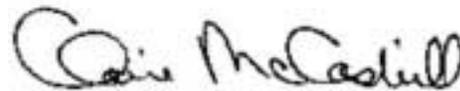
The internal control procedures and accounting records of the city of Trimble Municipal Division were inadequate. Records accounting for the numerical sequence and ultimate disposition of each traffic ticket issued by the city of Trimble Police Department were not maintained and some accounting records maintained by the municipal division could not be located. Receipt slips were not issued for some fines and costs received, receipts were not always deposited intact, and bond forms were not prenumbered. As a result, we were unable to

satisfy ourselves by appropriate audit tests or other means as to receipts and disbursements for fines, court costs, and bonds for the years ended June 30, 1998 and 1997.

Because of the effects of the matters discussed in the preceding paragraph, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the special-purpose financial statement of the city of Trimble Municipal Division as of and for the years ended June 30, 1998 and 1997.

In accordance with *Government Auditing Standards*, we also have issued our report dated December 3, 1998, on our consideration of the municipal divisions' internal controls over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill  
State Auditor

December 3, 1998 (fieldwork completion date)



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Presiding Judge  
and  
Municipal Judges  
Forty-Third Judicial Circuit

We have audited the special-purpose financial statements of the various municipal divisions (other than the city of Trimble Municipal Division as of and for the years ended June 30, 1998 and 1997) of the Forty-Third Judicial Circuit as of and for the years ended September 30, 1998 and 1997; June 30, 1998 and 1997; December 31, 1997 and 1996; and the period January 1, 1998 to June 30, 1998, and have issued our report thereon dated December 3, 1998. That report expressed a qualified opinion on the special-purpose financial statements of the various municipal divisions of the Forty-Third Judicial Circuit for the applicable fiscal periods. Except as discussed in the report on the financial statements of the municipal divisions referred to in the preceding sentence, we conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

We also had planned to audit the accompanying special-purpose financial statement of the city of Trimble Municipal Division as of and for the years ended June 30, 1998 and 1997, and have issued our report thereon dated December 3, 1998. In that report we did not express an opinion on the special-purpose financial statement.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the various municipal divisions of the Forty-Third Judicial Circuit are free of material misstatement, we performed tests of the municipal divisions' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain

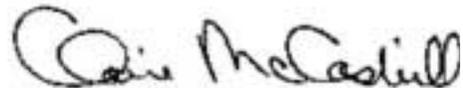
other instances of noncompliance which are presented in the accompanying Management Advisory Report.

### Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the various municipal divisions of the Forty-Third Judicial Circuit, we considered the municipal divisions' internal controls over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal controls over financial reporting. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls over financial reporting that, in our judgment, could adversely affect the municipal divisions' ability to record, process, summarize, and report financial data consistent with the assertions of management in the special-purpose financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal controls over financial reporting would not necessarily disclose all matters in the internal controls that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we noted certain matters involving the internal controls over financial reporting and their operation that we consider to be material weaknesses, and these matters are presented in the accompanying Management Advisory Report.

This report is intended for the information of the management of the various municipal divisions of the Forty-Third Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.



Claire McCaskill  
State Auditor

December 3, 1998 (fieldwork completion date)

## Financial Statements

Exhibit A

FORTY-THIRD JUDICIAL CIRCUIT  
 MUNICIPAL DIVISIONS  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CHANGES IN CASH

	City of Cameron	
	Year Ended September 30,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 135,492	119,794
Total Receipts	<u>135,492</u>	<u>119,794</u>
DISBURSEMENTS		
City treasury	116,144	98,145
State of Missouri	6,760	4,206
Refunds and other	12,735	15,641
Total Disbursements	<u>135,639</u>	<u>117,992</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-147	1,802
CASH, OCTOBER 1	<u>4,150</u>	<u>2,348</u>
CASH, SEPTEMBER 30	<u>\$ 4,003</u>	<u>4,150</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FORTY-THIRD JUDICIAL CIRCUIT  
 MUNICIPAL DIVISIONS  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CHANGES IN CASH

	City of Gower (Note 4)	
	Year Ended June 30,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 7,890	15,344
Total Receipts	<u>7,890</u>	<u>15,344</u>
DISBURSEMENTS		
City treasury	7,860	14,856
State of Missouri (Note 3)	0	0
Refunds and other	30	488
Total Disbursements	<u>7,890</u>	<u>15,344</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	0
CASH, JULY 1	<u>0</u>	<u>0</u>
CASH, JUNE 30	<u>\$ 0</u>	<u>0</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

	City of Hamilton	
	Year Ended June 30,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 31,690	21,929
Total Receipts	<u>31,690</u>	<u>21,929</u>
DISBURSEMENTS		
City treasury	29,337	22,571
State of Missouri (Note 3)	0	0
Refunds and other	1,463	501
Total Disbursements	<u>30,800</u>	<u>23,072</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	890	-1,143
CASH, JULY 1	<u>600</u>	<u>1,743</u>
CASH, JUNE 30	<u>\$ 1,490</u>	<u>600</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FORTY-THIRD JUDICIAL CIRCUIT  
 MUNICIPAL DIVISIONS  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CHANGES IN CASH

	City of Lathrop	
	Year Ended June 30,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 21,590	20,756
Total Receipts	<u>21,590</u>	<u>20,756</u>
DISBURSEMENTS		
City treasury	19,896	20,540
State of Missouri (Note 3)	0	0
Refunds and other	944	366
Total Disbursements	<u>20,840</u>	<u>20,906</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	750	-150
CASH, JULY 1	<u>100</u>	<u>250</u>
CASH, JUNE 30	<u>\$ 850</u>	<u>100</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

(UNAUDITED)

	City of Trimble	
	Year Ended June 30,	
	<u>1998</u>	<u>1997</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 1,401	3,892
Total Receipts	<u>1,401</u>	<u>3,892</u>
DISBURSEMENTS		
City treasury	1,500	2,783
State of Missouri	34	138
Refunds and other	60	189
Total Disbursements	<u>1,594</u>	<u>3,110</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	-193	782
CASH, JULY 1	<u>1,373</u>	591
CASH, JUNE 30	<u>\$ 1,180</u>	<u>1,373</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CHANGES IN CASH

City of Plattsburg  
Period January 1, 1998  
to June 30, 1998

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RECEIPTS		
Fines, costs, bonds, and other	\$	16,747
Total Receipts		<u>16,747</u>
DISBURSEMENTS		
City treasury		14,320
State of Missouri		1,009
Refunds and other		314
Total Disbursements		<u>15,643</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS		1,104
CASH, BEGINNING OF PERIOD		<u>0</u>
CASH, END OF PERIOD	\$	<u><u>1,104</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

FORTY-THIRD JUDICIAL CIRCUIT  
 MUNICIPAL DIVISIONS  
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
 CHANGES IN CASH

	City of Polo	
	Year Ended December 31,	
	<u>1997</u>	<u>1996</u>
RECEIPTS		
Fines, costs, bonds, and other	\$ 16,977	28,263
Total Receipts	<u>16,977</u>	<u>28,263</u>
DISBURSEMENTS		
City treasury	16,256	27,172
State of Missouri (Note 3)	0	0
Refunds and other	542	1,046
Total Disbursements	<u>16,798</u>	<u>28,218</u>
RECEIPTS OVER (UNDER) DISBURSEMENTS	179	45
CASH, JANUARY 1	154	109
CASH, DECEMBER 31	<u>\$ 333</u>	<u>154</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for the funds administered by the various municipal divisions of the Forty-Third Judicial Circuit of the state of Missouri. The city of Jamesport Municipal Division began operations in October 1998. Since this division has not completed a fiscal year, the city of Jamesport Municipal Division has not been included in this report.

Receipts, disbursements, and changes in cash are presented for each municipal division. The operating costs of each division are paid by the respective municipality and are not included in these financial statements.

The municipal division is responsible for cash bonds posted until case disposition allows appropriate disbursement. Bond monies relating to pending cases, whether in the custody of the city or the municipal division, are included in these financial statements.

B. Basis of Accounting

The Statements of Receipts, Disbursements, and Changes in Cash are prepared on the cash basis of accounting; accordingly, amounts are recognized when they are received or disbursed. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The municipal divisions account for fines and court costs resulting from prosecution of violations of municipal ordinances before the municipal judge or received through the traffic violations bureau, as well as cash bonds posted. Municipal violations could include traffic offenses, both moving and nonmoving; parking meter and overtime parking offenses; and other violations for which amounts are received by the municipal divisions and remitted to the city treasury. The municipal divisions also may account for restitutions received and disbursed through the divisions.

2. Cash

Section 479.080, RSMo 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly. Some divisions maintain bank accounts into which fines and court costs are deposited and later remitted to the city treasury. Other divisions do not maintain bank accounts, transmitting fines and court costs directly to the city treasury. Escrow bank accounts for bond monies received may be maintained by the city or the municipal division.

At the financial statement dates identified in the table of contents for the years ended 1998, 1997, and 1996, all bank account balances reported for the municipal divisions of the Forty-Third Judicial Circuit were entirely covered by federal depository insurance.

3. Disbursements to State

The municipal divisions collect various amounts that must be remitted to the state of Missouri. These amounts include the judgment for the Motorcycle Safety Trust Fund and the surcharges for the Crime Victims' Compensation and Services to Victims Funds, the Peace Officer Standards and Training Commission Fund, and (until July 1, 1997, when municipal divisions were no longer required to assess the surcharge) the Independent Living Center Fund. The state's portions of these amounts are deposited into the city treasury for all municipal divisions, except the municipal divisions of the city of Cameron, the city of Trimble, and the city of Plattsburg. Amounts remitted by the cities to the state are not included in the financial statements.

4. City of Gower

Bonds posted by defendants for the city of Gower Municipal Division are deposited directly into the city treasury. The amounts held by the city at year-end could not be determined and, therefore, are not included in the financial statements.

5. Year 2000 Compliance - City of Cameron

The city of Cameron has recently completed testing of all computer hardware and software to make sure it is year 2000-compliant. At this time all computer hardware and software are year 2000-compliant.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -  
State Auditor's Current Recommendations

FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
MANAGEMENT ADVISORY REPORT -  
STATE AUDITOR'S CURRENT RECOMMENDATIONS

We have audited the special-purpose financial statements of the various municipal divisions (other than the city of Trimble Municipal Division as of and for the years ended June 30 1998 and 1997) of the Forty-Third Judicial Circuit as of and for the years ended September 30, 1998 and 1997; June 30, 1998 and 1997; December 31, 1997 and 1996; and the period January 1, 1998 to June 30, 1998, and have issued our report thereon dated December 3, 1998. That report expressed a qualified opinion on the special-purpose financial statements of the various municipal divisions of the Forty-Third Judicial Circuit for the applicable fiscal periods.

We also had planned to audit the special-purpose financial statement of the city of Trimble Municipal Division as of and for the years ended June 30, 1998 and 1997, and have issued our report thereon dated December 3, 1998. In that report, we did not express an opinion on the special-purpose financial statement.

The following Management Advisory Report presents our findings and recommendations arising from our audit of the municipal divisions' special-purpose financial statements. During our audit, we also identified certain management practices which we believe could be improved. Our audit was not designed or intended to be a detailed study of every system, procedure, and transaction. Accordingly, the findings presented in the following report should not be considered as all-inclusive of areas where improvements may be needed.

<b>1. City of Cameron Municipal Division</b>
--

- A. The duties of receiving and depositing monies are not adequately segregated from the recording of transactions. The Court Clerk performs all the duties related to the collection, depositing, and recording of fine and cost receipts. There is no independent reconciliation between receipts and deposits. In addition, there is no supervisory review performed of the Court Clerk's functions by an independent person.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be supervisory review of the reconciliations between receipts and deposits by an independent person.

- B. Court receipts are not deposited into the court bank account on a timely basis. The Court Clerk makes deposits weekly with the average deposit totaling over \$1,000. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made daily or when accumulated receipts exceed \$100.
- C. The police department issues a prenumbered bond form for all bonds collected; however, the bond forms are not issued in order and the Court Clerk does not account for the numerical sequence of these bond forms. To ensure all monies received by the police department are transmitted to the court, the numerical sequence of bond forms should be accounted for properly.
- D. The court allows partial payments to accumulate in the fine and costs account until full payment is received. This amount is then paid to the city treasury and state. As of September 30, 1998, the court was holding over \$1,700 in partial payments. Section 479.080, RSMo 1994, requires municipal divisions to transmit fines and court costs into the city treasury at least monthly.
- E. The Municipal Judge does not sign the docket after dispositions are recorded. To ensure the proper disposition of all cases has been entered in the court's records, the judge should sign the court dockets.

Conditions similar to A., B., and D. were also noted in our prior report.

**WE RECOMMEND** the city of Cameron Municipal Division:

- A. Adequately segregate the duties of receiving, depositing, and recording court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits by an independent person.
- B. Deposit receipts daily or when accumulated receipts exceed \$100.
- C. Account for the numerical sequence of all bond forms.
- D. Pay all fines and court costs collected to the city treasury and state at least monthly in accordance with state law.
- E. Ensure the Municipal Judge signs all court dockets to indicate his review and approval.

**AUDITEE'S RESPONSE**

*The Court Clerk provided the following responses:*

- A. *It is hard to segregate duties when there is only one court employee. The City Clerk receives a copy of all reconciled bank statements for the city's review. The court has started having*

*all cash reports and deposits reviewed and initialed by the Service Clerk for the city of Cameron.*

- B. Court receipts are deposited weekly. There is no one available to take the deposits to the bank on a more frequent time frame as the city of Cameron does its banking at a different bank than the court.*
- C. The police department is now given only one pad of twenty-five bond forms at a time so they can be used in numerical sequence. Before they had two or three pads of twenty-five bond forms and just used whichever pad they grabbed. Hopefully by only giving them one pad of twenty-five bond forms at a time they will be used in sequence. The court does and has always maintained a numerical file of bond forms issued.*
- D. The issue of partial payments being held by the court until payment in full is being addressed by the new computer software purchased. The city of Cameron has just received, as of March 1999, the new 2000 compliant version of court software. As soon as the software people can get a report to print off what money goes to fines, costs, and other fees and do it correctly, then all money will be transmitted monthly into the city treasury as required.*
- E. The court will ask the Municipal Judge to sign the completed docket on a regular basis. The Municipal Judge has indicated he will initial the completed docket at the next court.*

<b>2. City of Hamilton Municipal Division</b>
---

- A. During our review, we noted the following concerns related to receipts:
  - 1) The duties of receiving and depositing monies are not adequately segregated from the recording of transactions. The Court Clerk performs all the duties related to the collection, depositing, and recording of fine and cost receipts. There is no independent reconciliation between receipts and deposits. In addition, there is no supervisory review performed of the Court Clerk's functions by an independent person.  
  
To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be supervisory review of the reconciliations between receipts and deposits by an independent person.
  - 2) Prenumbered receipt slips are not issued by the Court Clerk for some monies received. During our testing, we noted two instances where receipt slips were not issued by the former Court Clerk for payments of fines and costs. To

adequately account for all receipts and ensure all receipts are properly deposited in the city treasury, a prenumbered receipt slip should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.

- B. During our review, we noted the following concerns related to bonds:
- 1) Prenumbered receipt slips are not issued for some bond monies received by the police department. In addition, the Court Clerk does not issue receipt slips for bond monies received from the police department and other entities. To adequately account for all receipts and ensure all receipts are transmitted to the municipal division and are properly deposited into the court bank account, a prenumbered receipt slip should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.
  - 2) Monthly listings of open items (liabilities) are not prepared and reconciled to the available cash balance. Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and ensure monies held in trust are sufficient to meet liabilities.
- C. The Municipal Judge does not sign the docket after dispositions are recorded. To ensure the proper disposition of all cases has been entered in the court's records, the Judge should sign the court dockets.
- D. Neither the police department nor the court maintains adequate records to account for the numerical sequence and ultimate disposition of traffic tickets issued. Three of sixty tickets selected for testing could not be provided by the municipal division or the police department for our review.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets, the police department and the municipal division cannot be assured all tickets issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all tickets as well as their ultimate disposition.

**WE RECOMMEND** the city of Hamilton Municipal Division:

- A.1. Adequately segregate the duties of receiving, depositing, and recording court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits by an independent person.
2. Issue prenumbered receipt slips for all monies received.
- B.1. Issue prenumbered receipt slips for all bond monies received.

2. Prepare monthly open items listings and reconcile these listings with monies held in trust.
- C. Ensure the Municipal Judge signs all court dockets to indicate his review and approval.
- D. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets issued.

**AUDITEE'S RESPONSE**

*The Court Clerk provided the following responses:*

- A.1. *Our court consists of only one Court Clerk. This makes it very difficult to segregate the duties of receiving, depositing, and recording court receipts. Court monies will be kept separate and a separate deposit will be made for court monies. The City Clerk will be asked to compare the composition of deposits to the composition of receipts.*
2. *We now have prenumbered receipt slips for all monies received. The police department has one book for bonds and the court has one book for fines and costs collected.*
- B.1. *We have purchased a receipt book for bond money. The police department collects bond money and turns it over to the court. The bond receipt book is used to give the police department a receipt slip for the bond money that they turn over to the court. The police department is required to submit a receipt along with the money turned over to the court.*
2. *The bond account is now being reconciled and the bonds in the account are being listed. The amount of bonds are now being reconciled with the money in the bond account. The Municipal Judge signs this reconciliation.*
- C. *The Municipal Judge will be asked to initial the completed docket at the next court date.*
- D. *A ticket log has been started to keep track of the tickets. The police department has been notified of the importance of turning all tickets in to the court.*

<p><b>3. City of Lathrop Municipal Division</b></p>
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- A. During our review, we noted the following concerns related to receipts:
  - 1) The duties of receiving and depositing monies are not adequately segregated from the recording of transactions. The Court Clerk performs the duties related to the collection of payments made at court, depositing, and recording of fine and cost receipts. TVB payments are collected by the City Collector. There is no independent reconciliation between receipts and deposits. In

addition, there is no supervisory review performed of the Court Clerk's functions by an independent person.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be supervisory review of the reconciliations between receipts and deposits by an independent person.

- 2) The original copies of some voided receipt slips were not retained. To provide adequate assurance that voided receipt slips are proper and to account for all receipt slips, the original copies of all voided receipt slips should be retained.
- B. Monthly listings of open items (liabilities) are not prepared and reconciled to the available cash balance. Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and ensure monies held in trust are sufficient to meet liabilities.
  - C. Bank reconciliations are not performed on the court's bond account. To ensure all differences between the bank and book balances are noted in a timely manner, bank reconciliations should be performed monthly.
  - D. A court docket, listing the cases scheduled to appear in court, is prepared, however, not every case appears on the monthly docket and the disposition of each case is not always recorded. In addition, the Municipal Judge does not sign the court docket verifying the accuracy of cases scheduled to appear and fines and court costs assessed. Section 479.070, RSMo 1994, requires the proceeding for every case be entered on the docket.

To ensure cases have been accounted for properly, all cases should be listed on the court docket, along with the final disposition. Furthermore, the Municipal Judge should sign the court dockets verifying the accuracy of cases scheduled to appear and fines and court costs assessed.

- E. Neither the police department nor the court maintains adequate records to account for the numerical sequence and ultimate disposition of traffic tickets issued. The police department does not maintain a listing of ticket books assigned to police officers and records accounting for the numerical sequence and ultimate disposition of each ticket issued are incomplete.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets, the police department and the municipal division cannot be assured all tickets

issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all tickets as well as their ultimate disposition.

Conditions similar to A.2. and E. were also noted in our prior report.

**WE RECOMMEND** the city of Lathrop Municipal Division:

- A.1. Adequately segregate the duties of receiving, depositing, and recording court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits by an independent person.
2. Retain the original copy of all voided receipt slips.
- B. Prepare monthly open items listings and reconcile these listings with monies held in trust.
- C. Ensure monthly bank reconciliations on the court's bond account are performed.
- D. Ensure every case, including those handled at the TVB, commenced before the court is entered on the monthly court dockets, including final disposition and ensure the Municipal Judge signs the dockets.
- E. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets issued.

### **AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A.1. *Beginning in February 1999, the City Collector prepares a summary of all fines and costs received and the Court Clerk reconciles the summary to the receipts and prepares the deposit.*
2. *We have been retaining all copies of voided receipt slips.*
- B&C. *These recommendations have been implemented.*
- D. *We will try to ensure all cases are entered on the docket.*
- E. *The Municipal Judge will request the Chief of Police report lost or voided citations to the court in a timely fashion. The court files traffic tickets in numerical order.*

<b>4. City of Polo Municipal Division</b>
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- A. Summonses issued by the Court Clerk are not prenumbered. To ensure all summonses are properly accounted for and processed through the court, summonses should be prenumbered and the ultimate disposition of each summons documented.
- B. Monthly listings of open items (liabilities) are not prepared and reconciled to the available cash balance. Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and ensure monies held in trust are sufficient to meet liabilities.
- C. The court holds partial payments of fines and costs in its money bag until full payment is received. This amount is then paid to the city treasury. Section 479.080, RSMo, 1994, requires municipal divisions to deposit fines and court costs into the city treasury at least monthly.

**WE RECOMMEND** the city of Polo Municipal Division:

- A. Use prenumbered summonses and document the ultimate disposition of each summons.
- B. Prepare monthly open items listings and reconcile these listings with monies held in trust.
- C. Transmit all fines and court costs collected to the city treasury at least monthly in accordance with state law.

**AUDITEE'S RESPONSE**

*The Court Clerk provided the following responses:*

- A. *Very few summonses are issued each year. Therefore, it is cost prohibitive to purchase new summonses. Each summons on hand will be manually numbered.*
- B. *This has been implemented.*
- C. *Partial payments are no longer held. They are deposited along with all other court receipts.*

<p><b>5. City of Trimble Municipal Division</b></p>
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- A. During our review, we noted the following concerns related to receipts:
  - 1) The duties of receiving and depositing monies are not adequately segregated from the recording of transactions. The Court Clerk performs all the duties related to the collection, depositing, and recording of fine and cost receipts. There is no independent reconciliation between receipts and deposits. In

addition, there is no supervisory review performed of the Court Clerk's functions by an independent person.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum, there should be supervisory review of the reconciliations between receipts and deposits by an independent person.

- 2) Court receipts are not deposited into the court bank account intact or on a timely basis. We noted one instance where the composition of the deposit did not agree to the composition of the receipts due to a refund given in cash. In addition, we noted one instance where over \$600 was received but was not deposited for approximately six weeks. These receipts included a \$100 bond that was disbursed a month before it was deposited into the court bank account.

To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.

- 3) Prenumbered receipt slips are not issued by the Court Clerk for some monies received. We noted several instances where receipt slips were not issued for payments of fines and costs. In addition, the receipt slips issued are rediform receipt slips which are not specifically printed for the court. To adequately account for all receipts and ensure all receipts are properly deposited in the court account, official prenumbered receipt slips should be issued for all monies received and the numerical sequence of receipt slips should be accounted for properly.
- 4) The municipal division accepts cash, checks, and money orders for payments of fines and court costs. Receipt slips issued by the municipal division do not always indicate the method of payment received. To ensure receipts are deposited intact, the method of payment should be indicated on all receipt slips. The composition of receipt slips issued should be reconciled to the composition of deposits.

- B. During our review we noted the following concerns related to bonds:
- 1) Bond forms issued by the police department serve as a receipt slip to the defendant; however, the bond forms are not prenumbered. To adequately account for all bond monies, prenumbered bond forms or receipt slips should be issued for all bonds received by the police department and the numerical sequence should be accounted for properly.
  - 2) Monthly listings of open items (liabilities) are not prepared and reconciled to the available cash balance. Monthly open items listings should be prepared and reconciled to the available cash balance to ensure proper accountability over open cases and ensure monies held in trust are sufficient to meet liabilities.
- C. The Court Clerk does not maintain a balance in the checkbook register for the division's court account, and some deposits and withdrawals are not recorded in the checkbook register. In addition, formal bank reconciliations were not prepared for the municipal division's bond account or court account. To ensure all differences between the bank and book balances are noted in a timely manner, a balance should be maintained in the checkbook register and reconciled with the bank statement on a monthly basis.
- D. The Court Clerk was unable to locate eight bank statements, one receipt book, six case files, three void checks, and cash control ledgers for an eight month period. Since these records were not available during audit fieldwork, we could not apply auditing procedures to these records. The municipal division needs to ensure all court records are retained in accordance with Supreme Court Administrative Rule 8.04, which requires records to be retained five years or upon completion of an audit, if sooner.
- E. The court transmitted fines and court costs to the city only four times during the two year audit period and the amounts transmitted averaged over \$1,000. The Court Clerk indicated that transmittals are typically made once the fine and cost account has accumulated to \$1,500. In addition, the court has not remitted Crime Victim's Compensation (CVC) fees to the state since September 1997.
- Section 479.080.1, RSMo 1994, requires fines and court costs be transmitted at least monthly to the city treasury. Section 595.045, RSMo 1994 requires 95 percent of CVC fees collected be paid to the state at least monthly. The court should disburse all fines and court costs collected each month to the city and state and ensure all amounts in the fines and court costs bank account are identified and disbursed to the appropriate parties.
- F. Neither the police department nor the court maintain adequate records to account for the numerical sequence and ultimate disposition of traffic tickets issued. The police

department does not maintain a listing of ticket books assigned to police officers and records accounting for the numerical sequence and ultimate disposition of each ticket issued are not maintained.

Without a proper accounting for the numerical sequence and ultimate disposition of tickets, the police department and the municipal division cannot be assured all tickets issued are properly submitted to the court for processing. Properly maintained logs would ensure accountability of all tickets as well as their ultimate disposition.

Conditions similar to A.1, A.2, A.3, and F. were also noted in our prior report.

Because of the problems noted above, we were unable to express an opinion on the financial statement of the city of Trimble Municipal Division as of and for the years ended June 30, 1998 and 1997. These deficiencies are serious and should be corrected immediately.

**WE RECOMMEND** the city of Trimble Municipal Division:

- A.1. Adequately segregate the duties of receiving, depositing, and recording court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits by an independent person.
  2. Deposit receipts intact daily or when accumulated receipts exceed \$100.
  3. Issue official prenumbered receipts slips for all court monies received.
  4. Indicate the method of payment on all receipt slips issued and reconcile the composition of receipt slips issued to the composition of monies deposited.
- B.1. Work with the police department to ensure prenumbered bond forms or receipt slips are issued and the numerical sequence of the bond forms or receipt slips is accounted for properly.
  2. Prepare monthly open items listings and reconcile these listings with monies held in trust.
- C. Maintain an accurate balance in the court account checkbook register and ensure monthly bank reconciliations of all bank accounts are performed.
- D. Retain all court records in accordance with Supreme Court Administrative Rule 8.04.
- E. Transmit all fines and court costs monthly to the city, and attempt to identify all monies remaining in the fines and court costs bank account and transmit to the appropriate parties.

- F. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all tickets issued.

**AUDITEE'S RESPONSE**

*The Municipal Judge and Court Clerk provided the following responses:*

- A.1. *The Police Chief will be reviewing the bank reconciliations.*
- A.2,
- A.4,
- B.2,C,
- & D. *These recommendations have been implemented.*
- A.3. *We have obtained official prenumbered receipt slips and are issuing these receipt slips for all receipts.*
  
- B.1. *The police department is now issuing prenumbered bond forms and the numerical sequence is accounted for.*
  
- E. *Fines and court costs are transmitted to the city following each court.*
  
- F. *The court maintains a numerical file of traffic tickets. In the future, we will ensure that all ticket numbers are accounted for.*

This report is intended for the information of the management of the various municipal divisions of the Forty-Third Judicial Circuit and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on State Auditor's Prior Recommendations

FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

This section reports follow-up action taken by five of the municipal divisions of the Forty-Third Judicial Circuit on recommendations made in the Management Advisory Report (MAR) of our report issued for the two years ended 1995. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the municipal divisions should consider implementing these recommendations.

1. City of Cameron Municipal Division

- A. The duties of receiving and depositing monies were not adequately segregated from the recording of transactions. In addition, there was no supervisory review performed of the Court Clerk's functions.
- B.1. Some checks and money orders received through the Traffic Violation Bureau (TVB) were not restrictively endorsed or deposited timely.
- 2. The court issued rediform receipt slips for monies received.
- C. The disposition for tickets sent to courts other than the municipal division was not always documented. In addition, officers' copies of tickets issued were not always retained.
- D. All fines and court costs collected were not paid to the city treasury on a monthly basis.

Recommendations:

The city of Cameron Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.
- B.1. Record and restrictively endorse all TVB collections immediately upon receipt and deposit receipts intact daily or when accumulated receipts exceed \$100.
- 2. Issue official prenumbered receipt slips for all monies collected and account for their numerical sequence.

- C. Work with the police department to establish procedures to document the disposition of all tickets issued and to retain the officers' copies of all tickets issued.
- D. Transmit fines and court costs to the city on a monthly basis as required by state law.

Status:

A&D. Not implemented. See MAR No. 1.

B.1 Partially implemented. TVB collections received through the mail are restrictively endorsed upon receipt, but deposited weekly. See MAR No. 1.

B.2.

& C. Implemented.

2. City of Gower Municipal Division

A. The Law Enforcement Training (LET) and Crime Victims' Compensation (CVC) fees were sometimes collected on nonmoving traffic violations although prohibited by state law.

B. The court issued rediform receipt slips for monies received.

Recommendations:

The city of Gower Municipal Division:

A. Assess the CVC and LET fees in accordance with state law.

B. Issue official prenumbered receipt slips for all monies collected and account for their numerical sequence.

Status:

A&B. Implemented.

3. City of Lathrop Municipal Division

A.1. The Court Clerk did not issue receipt slips for bond monies collected.

2. Receipt slips issued by the court did not always indicate the method of payment received.

3. The court issued rediform receipt slips for monies received.

- B. Adequate documentation was not maintained for all court transactions.
- C. Neither the police department nor the court always accounted for the ultimate disposition of traffic tickets issued.
- D. The LET fee was not collected as allowed by city ordinance.

Recommendations:

The city of Lathrop Municipal Division:

- A.1. Issue prenumbered receipt slips for all bond monies received.
  - 2. Indicate the method of payment on each receipt slip issued and reconcile total cash, checks, and money orders received to bank deposits.
  - 3. Issue official prenumbered receipt slips for all monies collected and account for their numerical sequence.
- B. Ensure all documentation supporting court transactions is retained for future reference in accordance with Supreme Court rules.
- C. Work with the police department to ensure records are maintained to account for the ultimate disposition of each traffic ticket issued.
- D. Assess the LET fee in accordance with state law.

Status:

A.1,  
A.3,  
& D. Implemented.

A.2 Partially implemented. Receipt slips indicate the method of payment, but the total cash, checks, and money orders received are not reconciled to bank deposits. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

B&C. Not implemented. See MAR No. 3.

4. City of Polo Municipal Division

- A. The Court Clerk did not obtain receipt slips from the city's accountant for court monies transmitted.

- B. The court issued rediform receipt slips for monies received.
- C. Receipts were not kept in a secure location and deposits were not made timely.
- D. The duties of receiving, recording, and depositing monies collected by the municipal division were not adequately segregated.
- E. The Municipal Judge did not sign court dockets after case dispositions were recorded and did not review the court dockets to ensure he agreed with the disposition of cases handled outside the court through the TVB.
- F. The Court Clerk amended the charges on some tickets handled through the TVB to defective equipment without authorization or approval of these amendments.

Recommendations:

The city of Polo Municipal Division:

- A. Obtain prenumbered receipt slips for monies transmitted to the city's accountant and reconcile the receipt slips to bank deposits.
- B. Issue official prenumbered receipt slips for all monies collected and account for their numerical sequence.
- C. Deposit receipts intact daily or when accumulated receipts exceed \$100. Until deposit, monies received should be stored in a secure location.
- D. Establish a documented periodic review of municipal division records by an independent person.
- E. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- F. Ensure the City Attorney or Municipal Judge is aware of and approves any amendment of charges.

Status:

- A. Partially implemented. The accountant signs a transmittal log to accept receipts for deposit. The Court Clerk does not review the accountant's reconciliation of the transmittals to the bank statement. Although not repeated in the current MAR, the municipal division should still consider fully implementing this recommendation.

B,D,  
E&F. Implemented.

- C. Not implemented. Deposits are made approximately once a week and averaged approximately \$350. Although not repeated in the current MAR, the municipal division should still consider implementing this recommendation.

5. City of Trimble Municipal Division

- A. The duties of receiving and depositing monies were not adequately segregated from the recording of transactions. In addition, there was no supervisory review performed of the Court Clerk's functions.
- B. The court issued rediform receipt slips for monies received.
- C. Receipts were not deposited on a timely basis.
- D. The monthly report filed with the city by the municipal division included only the total number of cases heard and monies due to the city.
- E. Neither the municipal division nor the police department could account for one book of twenty-five tickets assigned to the police department by the Missouri State Highway Patrol (MSHP).

Recommendations:

The city of Trimble Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits.
- B. Issue official prenumbered receipt slips for all monies collected and account for the numerical sequence.
- C. Deposit all receipts daily, or when accumulated receipts exceed \$100.
- D. Prepare monthly reports of court actions and file these with the city in accordance with state law.
- E. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic tickets printed, assigned, and issued.

Status:

A, B,

C, &

E. Not implemented. See MAR No. 5.

D. Implemented.

STATISTICAL SECTION

History, Organization, and  
Statistical Information

FORTY-THIRD JUDICIAL CIRCUIT  
MUNICIPAL DIVISIONS  
HISTORY, ORGANIZATION,  
AND STATISTICAL INFORMATION

Organization

The Forty-Third Judicial Circuit is composed of Caldwell, Clinton, Daviess, DeKalb, and Livingston counties. The Honorable Kenneth R. Lewis serves as Presiding Judge. There are eight municipal divisions within the Forty-Third Judicial Circuit.

The municipal divisions are governed by Chapter 479, RSMo 1994, and by Supreme Court Rule No. 37 entitled "Ordinance Violations and Traffic Violations Bureau (TVB)." Section 479.050, RSMo 1994, provides that each municipal division may establish a TVB in which fines and court costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of each municipal division are paid by the respective municipality.

Municipal Division Organization, Personnel, and Caseload Information

1. City of Cameron

Organization

A city employee serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts, one for bond monies and one for fines and court costs. Fines and court costs are disbursed by check to the city treasury and state on a monthly basis. Bond deposits remain in the bond bank account pending disposition. Court is held twice a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Dennis Smithmier
Court Clerk	Glenda Atkinson

Caseload Information

	<u>Year Ended September 30,</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	1230	1400

2. City of Gower

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division does not maintain a bank account. Fines, court costs, and bonds are deposited directly into the city treasury. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Ronald Taylor *
City Clerk/Court Clerk	Jane Clark

\* Prior to April 1999, Orval Jensen served as Municipal Judge.

Caseload Information

	<u>Year Ended June 30.</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed **	199	256

\*\* Court caseload estimated based on number of traffic tickets issued.

3. City of Hamilton

Organization

A city employee serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines and court costs are deposited directly into the city treasury. Bond monies are deposited into a court bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court. The city of Hamilton re-established its municipal division on January 1, 1996.

Personnel

Municipal Judge	Dennis Smithmier
Court Clerk	Carol Henderson

Caseload Information

	<u>Year Ended June 30.</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed	324	390

4. City of Jamesport

Organization

Court operations began in October 1998. The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts, one for fines and court costs, and one for bond monies. Fines and court costs are transmitted by check to the city treasury and state monthly. Bond monies are deposited into the court bank account pending disposition. Court is held once a month. Although it has not been formally established, a TVB receives payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Daren Adkins *
Court Clerk	Pat Wiles

\* Prior to January 1999, Frank Tolan served as Municipal Judge.

5. City of Lathrop

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines and court costs are deposited directly into the city treasury. Bond monies are deposited into a court bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Frank Stewart
City Clerk/Court Clerk	Susie Freece

Caseload Information

	<u>Year Ended June 30.</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed*	259	255

\* Court caseload estimated based on number of traffic tickets issued.

6. City of Plattsburg

Organization

Court operations began in January 1998. The Court Clerk is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts, one for fines and court costs, and one for bond monies. Fines and costs are transmitted by check to the city treasury after each court date. Bond monies are deposited into the court bank account pending disposition. Court is held once each month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Curtis Eylar
Court Clerk	Kelly Mirosh

Caseload Information

	Period of
	January 1, 1998
	to
	<u>June 30, 1998</u>
Number of cases filed	203

7. City of Polo

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling receipts and disbursements. Fines and court costs are transmitted to the city's accountant and then deposited directly into the city treasury. Bond monies are transmitted to the city's accountant and then deposited directly into a court bank account pending disposition. Court is held once a month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Tom Bowman
City Clerk/Court Clerk	Connie Cook

Caseload Information

	<u>Year Ended December 31,</u>	
	<u>1997</u>	<u>1996</u>
Number of cases filed	229	358

8. City of Trimble

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts, one for fines and court costs and one for bond monies. Fines and court costs are disbursed by check to the city treasury and state. Bond monies are deposited into the court bank account pending disposition. Court is held once every other month. A TVB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Mike Svetlic
City Clerk/Court Clerk	Kerri Houston*

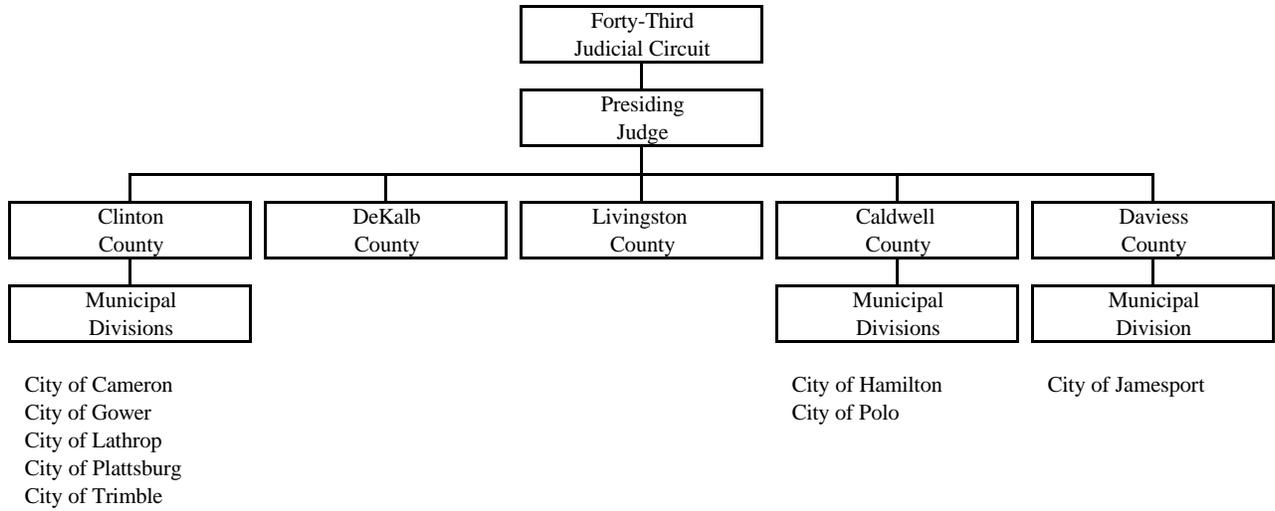
\* Susan Stauch served as Court Clerk from November 1997 to May 1998. Holly Hanner served as Court Clerk from May to November 1997. Prior to May 1997, Zoe LaGreece served as Court Clerk.

Caseload Information

	<u>Year Ended June 30.</u>	
	<u>1998</u>	<u>1997</u>
Number of cases filed **	14	59

\*\* Court caseload estimated based on number of traffic tickets issued.

FORTY-THIRD JUDICIAL CIRCUIT  
ORGANIZATION CHART



\* \* \* \* \*